

N943

## SHANGHAI MUNICIPAL POLICE

## CROSS-REFERENCE SLIP

Sp. Ac. Registry OFFICE

FILE NO. N 943

## SUBJECT:

*Income Tax Bureau of Finance  
Ministry of Nanjing Government.*

PARTICULARS	OFFICE	FILE NO.
<i>See also</i>	C.R.	A7999F/6
	<i>CHIN</i>	
INSTRUCTIONS SEE OVER		

"C"

Hongkew  
November 2,

41.

1.

Functioning of members of Income Tax  
Collecting Bureau of Ministry of Finance  
(Wang Ching Wei Government) in Hongkew District

S/  
S/L  
3.11.41.  
  
At 2 p.m. on the 1/11/41, Kying Tseng Zee  
(金正深), proprietor of a butcher's shop, No.125,  
Woosung Road, reported at the station the following  
facts:-

On the 28/10/41, three male Chinese entered  
his shop and produced identification cards with photos  
attached and they stated they were members of the "Income  
Tax Collecting Bureau of the Ministry of Finance (Wang  
Ching Wei Government)" and that they desired to inspect  
his account books relative to his income for the year  
1940.

After they had examined the accounts the  
informant was told by the "collectors" that according  
to his accounts books he would be compelled to pay the  
sum of \$6000.00 tax on his 1940 income, representing  
approx. 10%.

They produced income tax notification forms  
in duplicate and explained that they did not collect  
any cash themselves and they only assessed the amounts.

The assessed tax monies were to be paid into  
the Central Reserve Bank on or before the 30/10/41.

Misc. 337/41.

1/2.

the original copy of the notification to be retained by the payer and the duplicate handed into the Bank when making payment.

However, they suggested to the informant that for a "consideration" of \$2000.00 paid to them in cash, they would assess his 1940 income tax at \$3000.00, thereby saving him the sum of \$1000.00.

The informant agreed but demanded a receipt for the \$2000.00 from the collectors, who refused to give any receipt whatsoever, and left the premises.

At 10 a.m. on the 1/11/41, they returned to the informant's shop and re-iterated their former statement. The informant, however, refused to give the \$2000.00 without obtaining a receipt for the amount and the three "tax collectors" then left his shop stating that they would again return on the 2/11/41.

The informant stated to Police that he intended to pay the tax as he realized that owing to the present political situation it would be to his disadvantage if he refused and that he did not desire any Police action.

Enquiries in the Woosung Road locality by D.S.I. Fedoroff and C.D.S. 222 disclosed that since the

Misc. 337/41.

1/3.

26/10/41, operatives of the "Tax Bureau" have visited adjacent shop owners, produced their identification cards and examined account books relative to their 1940 incomes on which a tax will be levied to the extent of approx. 10 %, and that the Central Reserve Bank would issue notification in due course regarding the respective amounts to be paid into the Bank.

A Copy of one of these tax notifications was examined at the "Lau Liang Sung Cigarette Shop", No. 106 Woosung Road and a translation is herewith attached, as the cigarette shop assistants were unwilling to allow their notification to be taken from them, fearing any future repercussions.

Copy to Special Branch direct.

S- 10.16  
Y. W. Warwick.  
D.S.I.

D.D.O. "O".

/SYW.

Income Tax Collecting Bureau of Shanghai  
District, Ministry of Finance.

Notification of 1st Class Business Income Tax

Lau Ziang Sung Cigarette Shop, 106 Woosung Road.

We have to inform you that in accordance with your statement regarding 1940 1st Class Business Income, you should pay a income tax of \$23.40, based on the following rules, into the Central Reserve Bank, Shanghai on or before 30/10/41, and a receipt will be issued for the tax paid.

Capital \$2000.00.

Net profit \$390.00.

Average between capital and profit 19%

Tax Rate 60%

Income Tax due \$23.40.

The original copy to be retained by payer, whilst the duplicate be handed into the Central Reserve Bank when making payment.

943

10 8 41

August 12, 1941.

Shanghai Collection Office of the Income  
Tax Bureau attached to the Ministry of  
Finance of the Nanking Government  
- activities.

The Shanghai Collection Office of the Income Tax  
Bureau attached to the Ministry of Finance of the Nanking  
Government, Lane 668, House 121 Yu Yuen Road, O.O.L., has  
recently distributed circular notices and blank forms to  
a number of concerns in the Settlement in respect of the  
proposed collection of income tax. They are required to  
return the forms to the Collection Office in question  
after necessary particulars concerning their business  
conditions have been filled in. It is reported that the

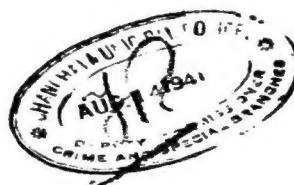
~~Claimed to~~ distribution was made in accordance with a list seized  
~~have been~~ from the former Chinese Chamber of Commerce containing  
~~seized~~ names of those concerns which are alleged to have paid  
~~according to~~ income tax to the Chungking Government.  
~~dean for~~  
~~officials~~

~~more likely, 138.~~  
~~inside information.~~

W.C. (A.S.B.)

Information.

10th 13/8



FILE  
Eh 15.8.41

10 8 41

*(Social Marshal)*

Misc. 545/41.

"B"  
Sinza  
October 24, 41.

1

Demands for Income Tax from Residents  
of the Settlement.

A resident of standing in Sinza District who requests that his identity be not exposed, has requested advice regarding the following letter which he has received.

*SJ*  
*8th*  
*25-10-41*

"Notification issued by the Board of Finance Income Tax Department for Shanghai Area.

Commencing from July 1st, 1941, this department has started to collect the income tax for the year 1940, items A & B. Although a previous notification has been sent to you, you have not replied. This obviously is contempt of this tax bureau. Now we give you the final notification to forward a statement of your business showing your profits. Failure to do this within 5 days you will be severely dealt with. Be not delay this matter again.

Chopped by "Board of Finance Income Tax Department for Shanghai Area."  
30th Year of Republic of China, Oct. 20th."

*W.H.P.*  
*10/25/41*

Envelope shows the sender's address as:-

House 121, Lane 668, Yu Yuen Road.

Telephone No. 20297.



Misc. 545/41.

"B"  
Sinnar  
October 24,

41.

1 (Sheet 2)

This report is therefore submitted with the request that I be informed of any ruling in this matter, in order that I may verbally convey same to the man concerned.

D. E.

D.D.C."B" Division.

/Then.

August 7, 1941. 8 41

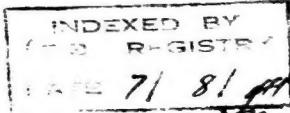
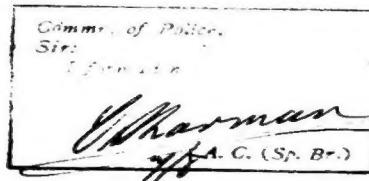
Income Tax Bureau of the Ministry of Finance  
of the Nanking Government - Activities.

The Shanghai Collection Office of the Income Tax Bureau attached to the Ministry of Finance of the Nanking Government, Lane 668, House 121 Yu Yuen Road, O.O.L., continues its activities in the extra-Settlement roads areas of the Western District. According to this bureau, a number of Chinese industrial concerne and commercial firms in the Western District, O.O.L. have complied with its instructions by submitting reports on their business conditions to the Western District Branch of the Shanghai Collection Office of the Income Tax Bureau, as a preliminary step towards the payment of duty.

For the sake of convenience of its members, the Connaught Road Branch of the Western District Citizens' Association, 351 Connaught Road, has formed an "Income Tax Information Agency" (所得稅陳報代辦所) at House 17 Yung Woo Tseng (永和肆), Connaught Road, O.O.L. Those who are reluctant to make contact with the Income Tax Bureau may apply to the Agency for service pertaining to reports on their business conditions and payment of income tax. Handbills announcing the establishment of the Agency were distributed in the Western District, O.O.L. on August 5, a copy of which is attached hereto.



ETI



943  
S E 21  
Headquarters,  
Shanghai Municipal Police.

August 4, 1941.

To

The Secretary & Commissioner General.

The Commissioner of Police presents his compliments in forwarding herewith the unnumbered documents.

Reference No:- N.943.

Subject :- Income Tax Office of the Ministry  
of Finance of the Nanking Government.

Enclosures

Copy of Police Report for information.

CONFIDENTIAL.

August 4, 1941.

Income Tax Office of the Ministry  
of Finance of the Nanking Government.

Between July 21 and 23, 1941, leading business firms, factories and shops etc. located in the French Concession received through the post a notification from the Income Tax Office of the Ministry of Finance of the Nanking Government, No. 121, Lane 365 Yu Yuen Road, instructing them to pay before the end of September an income tax on the profits accrued during 1940. The notification further states that defaulters will be fined from two to five times the tax required. As far as can be ascertained, none of the recipients of the notification have paid the tax.

Should there be no response within the time limit, the Tax Office is reported to be prepared to grant an extension, in which case efforts will be made to reach an understanding with the various trade associations through the French Concession Chinese Ratepayers Association of the Wang Ching Wei clique. The Income Tax Office is rather optimistic regarding collection in the French Concession on the grounds that it will have the support of the Chinese Ratepayers Association and the Chinese Courts in the French Concession.

*AMR*

**CONFIDENTIAL**

August 4, 1941.

943

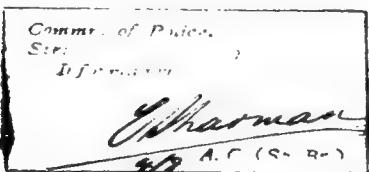
4 8 41

Income Tax Office of the Ministry of Finance of the Nanking Government.

Between July 21 and 23, 1941, leading business firms, factories and shops etc. located in the French Concession received through the post a notification from the Income Tax Office of the Ministry of Finance of the Nanking Government, No. 121, Lane 668 Yu Yuen Road, instructing them to pay before the end of September an income tax on the profits accrued during 1940. The notification further states that defaulters will be fined from two to five times the tax required. As far as can be ascertained, none of the recipients of the notification have paid the tax.

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W.W.B



Attached  
(\*)

FURTHER

(3)

903  
12 7 41

Bubbling Well

Misc. 348/41

13th July 1941

Letter delivered to Settlement Shop  
Owner by Shanghai District Income Tax  
Bureau of the Ministry of Finance.

At 11 a.m. 10-7-41 Mr. Yue Sih Zung (余思宗), owner  
of the Tsung Tsang (正章) Laundry, 1717 Bubbling Well  
Road (at the corner of Avenue Haig and Bubbling Well Road  
and near the Settlement Boundary) brought to the  
Station a similar letter which had been delivered to  
his premises on 3-7-41 by an unknown Chinese person. On  
12-7-41 another unknown person came to the laundry and  
advised Mr. Yue Sih Zung that he must fill in the form  
at once and send it to the Income Tax Bureau Office.

At 11 a.m. 10-7-41 Mr. Chu Zeong Fung (朱錚芳) owner  
of the Dah Loong (大龍) Exchange Shop, 90 Avenue Haig,  
(near the Settlement Boundary) brought to the Station a  
similar letter which had been delivered to his shop on  
3-7-41, and had been further advised on 12-7-41 to fill  
in the form and forward it to the Income Tax Bureau.

Both shop owners have been asked to at once notify  
the Police of any further incident. The letters are  
attached herewith.

SPECIAL POLICE

10/14/7 P.M.

H. H. Gengfield  
D. S. 37

J. M. Caley Jr.  
Sen. Det. I.D.

DATE 10/14/71  
P.M.

D.D.O. "B" DIV.

ca/ P.C. Sec. Br. ✓

10/14/71

## SHANGHAI MUNICIPAL POLICE.

## REPORT

943

8 7 41

Bubbling Well Station. File No. Misc. 348/41 Date July 7th., 1941.

## SUBJECT:

Letter delivered to Settlement  
Shop Owner by Shanghai District  
Income Tax Bureau of the  
Ministry of Finance.

At 10.15a.m. 7/7/41, Mr. Yee Zung An (余仁安), master of the Yoeng Chong (榮昌) pawnshop, 1751 Bubbling Well Road (within the Settlement, but close to the boundary) brought to the station a letter which at 10a.m. 3/7/41 had been delivered to his shop by two Chinese persons in plain clothes who said they came from the Shanghai District Income Tax Bureau (上海  
市財政局關稅課) of the Banking Ministry of Finance.

*Copy forwarded to  
Mr. Chisolm  
C.O.*

D. C. S. &amp; C. P. E. 10/7

I think we can take  
this as an alarm as  
he is just inside the  
boundary. Mr. Chisolm  
might be informed.

*Shanghai Municipal Police  
S. JULY 1941  
COMMISSIONER'S OFFICE (Sp. Branch)*

To see &  
pass to Comm.

Comm. S. P. C. P. Sir: Information	<i>John Taylor Jr.</i>
<i>John Taylor Jr.</i>	10 7/7/41 D. S. 87. C.D.C. 100.
<i>John Taylor Jr.</i>	D.D.O. "D".

The letter is attached herewith for disposal.

*John Taylor Jr.  
Comm. Det. Dept.*

10 7/7/41  
Greenfield,  
D. S. 87.  
C.D.C. 100.

TYP.

CH. POLICE  
T.R.Y.

943

6 - 7/ 41

Headquarters,  
Shanghai Municipal Police.

July 4, 1941.

To Secretary & Commissioner General,

S. M. C.

The following information is enclosed herewith in compliance with your instructions. Please accept my thanks.

Reference No: N. 943 (Sp.Br.)

Subject : - Income Tax Bureau of the Ministry of Finance of the Nanking Government - Activities.

Enclosures Copy of a Police report  
For information.

6 7/ 41  
SNC.

FILE

S.1, Special Branch  
July 3, 1941.

Income Tax Bureau of the Ministry of  
Finance of the Nanking Government -  
Activities.

The Shanghai Collection Office of the Income Tax Bureau attached to the Ministry of Finance of the Nanking Government, Lane 668, House 121 Yu Yuen Road, commenced functioning on July 1, 1941. Under this office are the "Western District Section" (滬西區辦事處) which is also located at Lane 668, House 121 Yu Yuen Road, and the "Hongkew District Section" (淞江區辦事處), situated at House 22 North Szechuen Li, North Szechuen Road. The former is in charge of one KUH CHING FOO (葛敬孚), and the latter, one WONG YUAN (黃元) alias WONG CHI HUAN (黃智煊).

On July 1, the Shanghai Collection Office of the Income Tax Bureau distributed, through the post, copies of a circular notice to the various Chinese business firms and industrial concerns in the Western District, O.O.L. The notice states that in accordance with an order issued by the National Government (Nanking Government) on May 14, 1941, the Bureau in question will levy income tax on the profits of business enterprises and on earnings secured by means of debentures and bonds as well as on bank deposits. The collection will be retroactive from the year 1940. Those concerned are required to submit reports to the Shanghai Collection Office of the Income Tax Bureau in respect of business conditions, gains and profits within a period of twenty days, as from the date of receipt of the circular notice; and pay due tax between

July 1 and September 30, 1941. Any one failing to report within the specified period, or making false reports and/or refusing to pay the income tax will be subject to a minimum fine of \$20.00 in addition to which imprisonment for not more than one year may be imposed.

An official notice has been prepared for posting in the Western District, O.O.L. to inform the public of the establishment of the Shanghai Collection Office of the Income Tax Bureau and the levy of the tax. It is learned that the Office in question will endeavour to start functioning in the Settlement in September, 1941.

Attached are specimen of the circular notice and various blank forms regarding the collection of the income tax which were issued to the business firms and industrial concerns in the Western District, O.O.L.

Certified true copy

  
SNC.

SHANGHAI MUNICIPAL POLICE

REPORT

SHANGHAI MUNICIPAL POLICE  
REGISTRATION  
No. P. 943

No. 3, 7141

S.1., Special Branch. Station. File No. Date July 3, 1941.

X See also A7999 F/6

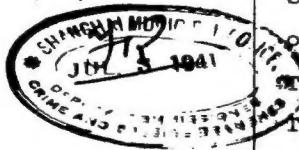
Imm. of Police.  
Information

J. H. Morrison  
S. P. A. C. (S. R.)

SACG



Comm.  
Information



SUBJECT: Income Tax Bureau of the Ministry of Finance of the Nanking Government - Activities

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SHANGHAI MUNICIPAL POLICE.

**REPORT**

..... *Station. File No.* ..... *Date* .....

**SUBJECT:**

- 2 -

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W. 37.

*Loh Wei Kang.*  
D. S. I.

A. C. (Special Branch)